Index to Volume 9

Title Index

Article Digests, *John A. Bogdanski* 99, 195, 309, 392

Beyond *Commonwealth Edison Co. v. Montana*—Direct Congressional Limitations on State Taxation of National Resources, *John T. Bradford* 253

Brother-Sister Multiple Corporations: The *Vogel Fertilizer Co.* Decision Resolves the *Fairfax* Issue, *James E. Smith and Kenneth Peacock* 346

Closely Held Corporations: *Carl Braubach*

- Letter Ruling 8123069: More Artifice Than Reality? 78
- Letter Rulings and Section 6110(j)(3): What Does the Future Hold? 74
- McDonald's Restaurants: Seventh Circuit "Steps" Prearranged But Nonbinding Disposition of Stock 359
- *Vogel Fertilizer* 160

Compensation and Fringe Benefits: *Marcus D. Grayck*

- Partnership of Professional Corporations for the Larger Law Firms 81
- Stock Payments Under Incentive Stock Options and the Modification Rules of Section 425(h) 283
- TEFRA and Qualified Plans 372

Consolidated Returns: *Richard M. Horwood*

- Application of At-Risk Rules to Closely Helds 169
- TEFRA Changes in Section 334(b)(2) Treatment 381

Effect of Proposed Amendments to Section 7701 Regulations on Leveraged Leases, *Burt Rosen* 53

Esmark's Tax-Free Disposition of a Subsidiary: Too Good to Be True, *Lawrence M. Axelrod* 232

Foreign Corporations Recognition of Gain Under Section 367—Half a Century of Metamorphosis, *Vikram A. Gosain* 203

Index to Volume 9

Title Index

Article Digests, *John A. Bogdanski* 99, 195, 309, 392

Beyond *Commonwealth Edison Co. v. Montana*—Direct Congressional Limitations on State Taxation of National Resources, *John T. Bradford* 253

Brother-Sister Multiple Corporations: The *Vogel Fertilizer Co.* Decision Resolves the *Fairfax* Issue, *James E. Smith and Kenneth Peacock* 346

Closely Held Corporations: *Carl Braubach*

- Letter Ruling 8123069: More Artifice Than Reality? 78
- Letter Rulings and Section 6110(j)(3): What Does the Future Hold? 74
- McDonald's Restaurants: Seventh Circuit "Steps" Prearranged But Nonbinding Disposition of Stock 359
- *Vogel Fertilizer* 160

Compensation and Fringe Benefits: *Marcus D. Grayck*

- Partnership of Professional Corporations for the Larger Law Firms 81
- Stock Payments Under Incentive Stock Options and the Modification Rules of Section 425(h) 283
- TEFRA and Qualified Plans 372

Consolidated Returns: *Richard M. Horwood*

- Application of At-Risk Rules to Closely Helds 169
- TEFRA Changes in Section 334(b)(2) Treatment 381

Effect of Proposed Amendments to Section 7701 Regulations on Leveraged Leases, *Burt Rosen* 53

Esmark's Tax-Free Disposition of a Subsidiary: Too Good to Be True, *Lawrence M. Axelrod* 232

Foreign Corporations Recognition of Gain Under Section 367—Half a Century of Metamorphosis, *Vikram A. Gosain* 203

Impact of the Installment Sales Revision Act of 1980 on Evidences of Indebtedness in a Section 351 Transaction, *Christine Dentino and Marlan C. Walker* 330

International Developments: *William C. Gifford*

International Revenue Raisers 288

State Taxation 287

Treaty Developments 288

International Developments: *William C. Gifford and David R. Keyser*

Economic Recovery Act of 1981 86

Section 367 and Tax Avoidance 163

Section 385 Regulations 165

Treaty Use/Abuse 167

International Developments—Another View: *Hugh J. Ault and Philip T. Kaplan*

Germany: Thin Capitalization Revisited 289

United Kingdom: Tax Avoidance and the Courts 295

United States: More on Unitary Taxation of Multinational Groups 291

[An] Overview of Twelve Techniques for Rewarding Key Corporate Executives, *Douglas H. Walter* 107

[The] Practical Capacity Concept of Inventory Valuation, *Richard B. Byars and Thomas P. Klammer* 270

Private Letter Rulings: *Gilbert D. Bloom*

Attribution, Liquidation, and Reorganization 367

Constructive Dividend Between Commonly Controlled Corporations: A 385 Miss 280

Disproportionate Recapitalization: A Double Whammy 279

Employment and the "Triple Eye" Agreement: The Myopic View Corrected 278

Interaction of Sections 333 and 368 277

One-Day Consolidated Return: Affirmed by the IRS But Revoked by Congress 368

Partial Liquidation in a Consolidated Return: Is the End in Sight? ... 282

"Substantially All" the Assets: New Problems in an Old Area ... 365

When Is a "Put" Boot? ... 369

[A] Proposed Solution to the Statutory Overlap of Sections 304(a)(1) and 304(a)(2), *Dave N. Stewart and Boyd C. Randall* ... 125

Recent Cases and Rulings: *Craig W. Friedrich*

Attribution From Testamentary Trusts to Estate Where There Is a Tax Apportionment Agreement ... 93

Dividend Paid by Reduction of Loan Owed Stockholders Cannot Be Undone by Restoring Loans on Books ... 390

Failure to Enforce Contractual Obligations to Redeem Precludes Finding of Series of Transactions That Together Might Effect "Meaningful Reduction" 95

IRS Takes Permissive View of Asset Drop-Downs by Acquiring Company ... 90

IRS Views *Davis* as Requiring Reduction in Interest in All Cases ... 184

ITC Recaptured on Transfer Within Affiliated Group Where Transfer Part of Plan of Corporate Division ... 304

No Constructive Dividend on Redemption of Ex-Wife's Stock Where Court Removed Stockholder's Obligation to Purchase Shares ... 306

Partition of Stock Held as Community Property Is Not an Acquisition of Stock That May Defeat Waiver of Attribution Rules ... 388

Structural Complaint About the Section 385 Regulations ... 386

Representations Required by IRS for Rulings on a Partial Liquidation of a Subsidiary's Business Go Farther Than Necessary, *Jordan P. Rose* ... 151

Rethinking Contingent Price Reorganizations, *J. Clifton Fleming, Jr.* ... 3

Shareholders' Liquidating Trusts After Revenue Procedure 80-54, *Richard A. Westin* 63

Tax Accounting: *Eugene I. Krieger*

Assumption of Pension Liabilities in Corporate Acquisition 299

Tax Court Explains Going-Concern Valuation 297

Tax Act of 1982: Provisions of Special Interest to Firms Doing Business Internationally, *Philip T. Kaplan* 315

Why Revenue Ruling 77-316 Is Wrong: A Captivating Argument, *Ernest D. Tinsley* 142

Washington Tax Watch: *H. Lawrence Fox and James K. Jackson*

Safe-Harbor Leasing 173

Pending Tax Legislation 302

Author Index

AULT, HUGH J. & KAPLAN, PHILIP T., *International Developments—Another View*

Germany: Thin Capitalization Revisited 289

United Kingdom: Tax Avoidance and the Courts 295

United States: More on Unitary Taxation of Multinational Groups 291

AXELROD, LAWRENCE M., Esmark's *Tax-Free Disposition of a Subsidiary: Too Good to Be True?* 232

BLOOM, GILBERT D.: *Private Letter Rulings*

Attribution, Liquidation, and Reorganization 367

Constructive Dividend Between Commonly Controlled Corporations: A 385 Miss 280

Disproportionate Recapitalization: A Double Whammy 279

Employment and the "Triple Eye" Agreement: The Myopic View Corrected 278

Interaction of Sections 333 and 368 277

One-Day Consolidated Return: Affirmed by the IRS But Revoked by Congress 368

Partial Liquidation in a Consolidated Return: Is the End in Sight? 282

"Substantially All" the Assets: New Problems in an Old Area 365

When Is a "Put" Boot? 369

BOGDANSKI, JOHN A., *Article Digests* 103, 195, 309, 392

BRADFORD, JOHN T., *Beyond* Commonwealth Edison Co. v. Montana*—Direct Congressional Limitations on State Taxation of National Resources* 253

BRAUBACH, CARL: *Closely Held Corporations*

Letter Ruling 8123069: More Artifice Than Reality? 78

Letter Rulings and Sections 6110(j)(3): What Does the Future Hold? 74

McDonald's Restaurants: *Seventh Circuit "Steps" Prearranged But Nonbinding Disposition of Stock* 359

Vogel Fertilizer 160

BYARS, RICHARD B. & KLAMMER, THOMAS P., *The Practical Capacity Concept of Inventory Valuation* 270

DENTINO, CHRISTINE & WALKER, MARLAN C., *Impact of the Installment Sales Revision Act of 1980 on Evidences of Indebtedness in a Section 351 Transaction* 330

FLEMING, JR., J. CLIFTON, *Rethinking Contingent Price Reorganizations* 3

FOX, H. LAWRENCE & JACKSON, JAMES K.: *Washington Tax Watch*

Pending Tax Legislation 302

Safe-Harbor Leasing 173

FRIEDRICH, CRAIG W.: *Recent Cases and Rulings*

Attribution From Testamentary Trusts to Estate Where There Is a Tax Apportionment Agreement 93

Dividend Paid by Reduction of Loan Owed Stockholders Cannot Be Undone by Restoring Loans on Books 390

Failure to Enforce Contractual Obligations to Redeem Precludes Finding of Series of Transactions That Together Might Effect "Meaningful Reduction" ... 95

IRS Takes Permissive View of Asset Drop-Downs by Acquiring Company ... 90

IRS Views Davis as Requiring Reduction in Interest in All Cases ... 184

ITC Recaptured on Transfer Within Affiliated Group Where Transfer Part of Plan of Corporate Division 304

No Constructive Dividend on Redemption of Ex-Wife's Stock Where Court Removed Stockholder's Obligation to Purchase Shares ... 306

Partition of Stock Held as Community Property Is Not an Acquisition of Stock That May Defeat Waiver of Attribution Rules ... 388

Structural Complaint About the Section 385 Regulations ... 386

GIFFORD, WILLIAM C.: *International Developments*

International Revenue Raisers ... 288

State Taxation ... 287

Treaty Developments ... 288

GIFFORD, WILLIAM C. & KEYSER, DAVID R.: *International Developments*

Economic Recovery Act of 1981 ... 86

Section 367 and Tax Avoidance ... 163

Section 385 Regulations ... 165

Treaty Use/Abuse ... 167

GOSAIN, VIKRAM A., *Foreign Corporations: Recognition of Gain Under Section 367—Half a Century of Metamorphosis* ... 203

GRAYCK, MARCUS D.: *Compensation and Fringe Benefits*

Partnership of Professional Corporations for the Larger Law Firms ... 81

Stock Payments Under Incentive Stock Options and the Modification Rules of Section 425(h) ... 283

TEFRA and Qualified Plans 372

HORWOOD, RICHARD M.: *Consolidated Returns*

Application of At-Risk Rules to Closely Helds 169

TEFRA Changes in Section 334(b)(2) Treatment 381

KAPLAN, PHILIP T., *Tax Act of 1982: Provisions of Special Interest to Firms Doing Business Internationally* 315

KRIEGER, EUGENE I.: *Tax Accounting*

Assumption of Pension Liabilities in Corporate Acquisition 299

Tax Court Explains Going-Concern Valuation 297

ROSE, JORDAN P., *Representations Required by IRS for Rulings on a Partial Liquidation of a Subsidiary's Business Go Further Than Necessary* 151

ROSEN, BURT, *Effect of Proposed Amendments to Section 7701 Regulations on Leveraged Leases* 53

SMITH, JAMES E. & PEACOCK, KENNETH, *Brother-Sister Multiple Coporations: The* Vogel Fertilizer Co. *Decision Resolves the* Fairfax *Issue* 346

STEWART, DAVE N. & RANDALL, BOYD C., *A Proposed Solution to the Statutory Overlap of Sections 304(a)(1) and 304(a)(2)* 125

TINSLEY, ERNEST D., *Why Revenue Ruling 77-316 Is Wrong: A Captivating Argument* 142

WALTER, DOUGLAS H., *An Overview of Twelve Techniques for Rewarding Corporate Executives* 107

WESTIN, RICHARD A., *Shareholders' Liquidating Trusts After Revenue Procedure 80-54* 63

Index to Book Reviews

International Aspects of U.S. Income Taxation, Volume 2, *William C. Gifford*, reviewed by Allaire U. Karzon 395

International Corporate Taxation, *Philip F. Postlewaite*, reviewed by Bruce Zagaris 103